

AMENDMENTS

IN THE SPECIFICATION:

Please replace the Abstract on page 8 with the following:

~~The tailgate handle apparatus for a vehicle is disclosed, wherein the~~ A tailgate handle apparatus is hidden in a tailgate having an upper panel and a lower panel both mounted in a vertical manner to give the tailgate a refined appearance. The tailgate handle apparatus is structured in a simple manner to give reliability in its operation and reduce the manufacturing cost of a vehicle.